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COMMISSION ON TRANSNATIONAL CORPORATIONS
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Agenda item 3 (g)

# PROGRAMME OF WORK OF THE INTERGOVERNMENTAL WORKING GROUP OF EXPERTS ON INTERNATIONAL STANDARDS OF ACCOUNTING AND REPORTING: RENEWAL OF THE MANDATE AND REVIEW OF THE OBJECTIVES

## Draft decision submitted by the Rapporteur

## Renewal of the mandate and review of the objectives of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

The Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting considering that it would be more effective to hold, in alternate years, the regular meetings of the Working Group, with meetings on specific subjects or on the problems of specific regions, recommends to the Commission on Transnational Corporations that it adopt the following draft decision:

## Renewal of the mandate and review of the objectives of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

The Commission on Transnational Corporations, considering that it would be more effective to hold, in alternate years, the regular meetings of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, with meetings on specific subjects or on the problems of specific regions, recommends to the Economic and Social Council that it adopt the following draft resolution:

Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

The Economic and Social Council,

Recalling its resolutions 1979/44 of 11 May 1979 and 1982/67 of 27 October 1982 and resolution 1988/1 adopted by the Commission on Transnational Corporations at its fourteenth session, 1/

Having considered the report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting on its ninth session, 2/

Acting upon the recommendation of the Group at its ninth session concerning its future work,

Decides to renew the existing mandate of the Group, contained in Economic and Social Council resolution 1982/67 of 27 October 1982, and to extend its duration from three to five years so that paragraph 4 (h) of that resolution would read:

"That the Commission on Transnational Corporations, at its annual session, shall keep under review the work of the Group; in particular, it shall review the mandate, terms of reference and achievements of the Group after five years, with a view to deciding on the advisability of its continuation".

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1/ Official Records of the Economic and Social Council, 1988, Supplement No. 7 (E/1988/17), chap. I, sect. C.

2/ To be issued as E/C.10/1991/12.